

Exceptions.	description which shall be annexed thereto or in any manner become a part thereof, except rough and dressed lumber (but not mill work), brick or hollow tile, sand, gravel, crushed stone, rock and granite.
Exemptions.	The provisions of this section shall not apply:
Articles upon which the amount taxes provided have been paid.	(a) In respect to the use of any such article of tangible personal property, the sale or use of which has already been subjected to a tax equal to or in excess of that imposed by this section, whether under the laws of this State or of some other state or territory of the United States: <i>Provided</i> , that if the tax imposed on the sale or use of such tangible personal property imposed by other laws on the sale or use of such property is less than the tax imposed by this section, the provisions of this section shall apply, but at a rate measured by the difference between the rate herein fixed and the rate by which the previous tax upon the sale or use of such property was computed: <i>Provided</i> , that the tax upon the use of a single article of merchandise shall be limited as provided in Schedule E, and shall not apply to tangible personal property exempt from tax and/or classified, when sold, as wholesale sales under the provisions of Schedule E preceding this section in Schedule E.
If paid at lower rate, the margin is subject to taxation.	
Sales of single articles governed by Schedule E,	
Materials, governmental structures exempted,	(b) In respect to such tangible personal property as shall enter into any building or structure erected or constructed under any contract with the Federal Government or any of its agencies, or with the State of North Carolina or any of its agencies, or with any county or municipality in North Carolina or any of their agencies.
Report to Commissioner.	Every person liable for the tax imposed by this section shall report to the Commissioner of Revenue and pay the taxes herein levied in accordance with the provisions of Article V, Schedule E, Emergency Revenue Act of one thousand nine hundred thirty-seven, and in so far as the provisions of said article are appropriate and not inconsistent herewith, shall be liable for all penalties and shall be subject to all of the provisions of said article. The provisions of said article relating to the administration of said Act, auditing of returns and as to the authority and powers of the commissioner to make rules and regulations for the administration of this section, shall be deemed and taken as a part of this section. The definitions of terms, so far as may be applicable to this section, contained in Article V, shall be treated as definitions applicable to this section.
Penalties.	
Levied against purchaser.	The taxes levied in this section shall be levied against the purchaser of the articles named. If purchases of building materials that are not exempt from tax are made by a contractor there shall be joint liability for the tax against both contractor and owner, but the liability of the owner shall be satisfied if affidavit is required of the contractor, and furnished by him, before final settlement is made, showing that the tax herein levied has been paid in full.
Joint liability of contractor and owner.	
Discharge of owners liability.	